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Anthony P. Curtis, Ph.D., Reg. No.: 46,193

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Signature

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Our Case No. 9281-4579

Client Reference No.: N US02006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Hasegawa, et Al.

Serial No.: 10/607,238

Filing Date: June 25, 2003

For: GMR Magnetic Detecting Element Comprising
Current Limiting Layer Provided in Free Magnetic
Layer and Method of Manufacturing the Detecting
Element

Examiner: Kevin M. Bernatz

Group Art Unit No.: 1773

RESPONSE TO OFFICE ACTION DATED FEBRUARY 7, 2005

Mail Stop Amendment
Commissioner for Patents
Washington, D.C. 22313 -1450

Dear Sir:

This is in Response to the Office Action, mailed on February 7, 2005 in the above referenced application. Applicant respectfully requests reconsideration, reexamination and allowance of Claims 1 – 30, 34, 35, and 39 - 42 in view of the following claim amendments and/or remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.